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April 24, 2015
Via Overnight Delivery

Ms. Jocelyn Boyd, Chief Clerk
South Carolina Public Service Commission
101 Executive Center Dr.
Columbia, SC 29210

**RE: Transfer of Customers of Impact Telecom, Inc. and
Americatel Corporation to Matrix Telecom, Inc.
Docket Nos. 2015-101-C; 2012-139-C; 2005-98-C; 1998-32-C and 1990-517-C.**

Dear Ms. Boyd:

Enclosed please find the original and two copies of this letter notifying the Commission that the completion of transfer of customers of Americatel Corporation and Impact Telecom, Inc. to Matrix Telecom, Inc. has been officially completed and the internal restructuring of the companies, filed with the Commission in their March 9, 2015 notification has been finalized. Based upon the transfer and internal restructuring, Americatel and Impact will no longer file reports with the Commission. The revised tariffs of Matrix incorporating Americatel's and Impact's transferred services will be forth coming.

Please acknowledge receipt of this filing by date-stamping the extra copy of this cover letter and returning it to me in the self-addressed, stamped envelope provided for that purpose.

Any questions you may have regarding this filing should be directed to my attention at 407-740-3001 or via email to tforte@tminc.com. Thank you for your assistance in this matter.

Sincerely,

Thomas M. Forte
Consultant to Matrix Telecom, Inc.

cc: Alex Valencia - Matrix
cc: Mr. C. Dukes Scott, Executive Director
file: Matrix - South Carolina - Other
tms: SCx1501b

Enclosures

TF/bc